

PARTIAL LISTING OF CHARITABLE PROGRAMS

NATIONAL

- ◇ Child Welfare Foundation
- ◇ Children's Miracle Network
- ◇ National Emergency Fund
- ◇ WWII Memorial

DEPARTMENT

- ◇ Gifts for Yanks
- ◇ Baseball
- ◇ Scholarships
- ◇ Oratorical Program
- ◇ Family Support Network
- ◇ Veterans Assistance (VA&R)
- ◇ Homeless Vets Task Force

GOVERNMENT

- ◇ Schools
- ◇ VA Facilities
- ◇ Ohio Veterans Home
- ◇ Police Department
- ◇ Fire Department
- ◇ EMS

LOCAL

- ◇ PTO
- ◇ Athletic Associations
- ◇ Scouting
- ◇ DARE Program
- ◇ Volunteer Fire Department
- ◇ Volunteer EMS
- ◇ American Legion Baseball Expenses
- ◇ Vendors Directly



The Ohio Attorney General's website contains a wealth of useful information and forms you can use for fundraising activities.

<https://Charitable.ohioago.gov/Charitable-Bingo>

Periodic training keeps everyone sharp and up-to-date regarding gaming rules and regulations. To register for in-person training, check out this link:

[https://charitable.ohioago.gov/Charitable-Bingo/
Register-for-Bingo-Training](https://charitable.ohioago.gov/Charitable-Bingo/Register-for-Bingo-Training)

The Attorney General's office developed Charitable University, a free online platform that provides tools on some of the most important elements in leading a charitable organization: board governance, governmental filings, financial operations, and fundraising.

When you have completed training requirements, you will receive special recognition and a certificate.

<https://charitable.ohioago.gov/Charitable-University>

REV. June 2026

THE AMERICAN LEGION,
DEPARTMENT OF



CHARITIES, INC.

How to Use Funds From a Charitable 501(c)(3)

60 Big Run Road
Delaware, Ohio 43015
(740) 513-1722

The American Legion Department of Ohio, your Post's parent organization, and The American Legion Department of Ohio Charities, Inc., hereafter referred to as *Charities, Inc.* are separate corporations.

Charities, Inc. is a 501(c)(3) organization which The American Legion Department of Ohio authorized for chartering in 2003.

Charities, Inc. has contracted with hundreds of American Legion Posts to receive their gaming proceeds required by Ohio law to be donated to a 501(c)(3) organization. The Post sends twenty-five (25%) or fifty (50%) percent of their gaming proceeds to American Legion Charities, Inc. at the Department Headquarters. Within ten days after receipt, ninety (90%) percent of this money is returned to the Post for deposit into a separate charities account used exclusively for their chosen charities.

Charities, Inc. uses the ten (10%) percent it retains to perform its good works necessary to exist, such as donating to American Legion Baseball, VA&R, Special Olympics, Buckeye Boys State, and the Family Support Network, among others at the Department level and many National programs. Support from *Charities, Inc.* for these programs allows us to keep Department expenses low and precludes cost increases that would ultimately be passed along to the Posts through increased fees or dues.

ALLOCATING CHARITABLE FUNDS

The ninety percent (90%) returned to the Posts is for the Posts' charitable programs. These include, but are not limited to, Americanism, VA&R, Children & Youth, National Security, and community service.

Examples of **Americanism** include Buckeye Boys State fees, stipends to attendees and transportation costs; flags for schools, community poles, etc.; American Legion Baseball expenses, including uniforms, umpires, field preparation, and travel costs; the Oratorical Contest; A&G test program: Post awards and tests, and any stipends to winners.

VA&R examples include holiday food baskets for needy families, stipends to PSO for travel expenses for training, Honor Guard uniforms and expenses for military funerals, donations and items provided to VA and state veterans home facilities, and contributions to the Gifts for Yanks program.

Children & Youth programs to which Posts may contribute or spend "charity fund" money (the 90% returned to your Post) include Special Olympics; the National Child Welfare Fund; Scholarships; the American Legion Legacy Scholarship; the Children's Miracle Network; a local Easter egg hunt; Children's Christmas or Halloween party; Boy and Girl Scout-ing organizations; Little League and other organized youth sports groups; SAL and Junior Auxiliary charitable program activities.

National Security includes expenditures for the Family Support Network for activated military families. Your Post can provide families with active-duty members a Service Banner for display in a window; Support the Troops rallies and gift boxes sent to units; National Guard Family Support Group Assistance.

Community Service is another area for American Legion charity spending. We know Posts support their local Emergency Medical Units, Fire and Police Departments; cities and villages; parks; museums; D.A.R.E. programs; schools; bands; and other service organizations in the community and their projects such as Lions, Sertoma, Rotary Club, etc.

The list is not confining and those mentioned are not exclusive. If you have any questions, you can always call Department Headquarters for clarification.

REASONABLE & CUSTOMARY EXPENSES

What expenses can be covered with money from the Post's charities funds when attending Post Service Officer and Leadership Schools, Mid-Winter Conference, Department Convention, or National Convention?

Actual training and educational programs are valid Post "charity" expenditures. Non-training conference and convention expenses are not.

We attempt to offer training and education opportunities at the Mid-Winter Conference and Department Convention each year; especially workshops with the Ohio Attorney General's office to educate the Posts on how to operate their Instant Bingo charities effectively. Attendance at the workshop is necessary to claim the expenditures.

Convention sessions and committee meetings do not qualify by IRS definition. The number of individuals trained and the cost for the time involved must be reasonable and customary when compared with similar education programs.

IF YOUR ORGANIZATION NEEDS TO CONTRACT WITH A 501(C)(3), CONTACT:

The American Legion Department of Ohio
Charities, Inc.

60 Big Run Road
Delaware, OH 43015
(740) 513-1722
